

AMENDED IN ASSEMBLY APRIL 5, 1999

CALIFORNIA LEGISLATURE—1999–2000 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1291**

**Introduced by Assembly Member Corbett**  
*(Coauthors: Assembly Members Aroner, Briggs, Cunneen,*  
*Kuehl, Shelley, Washington, and Zettel)*  
*(Coauthors: Senators Figueroa, Johannessen, and Solis)*

February 26, 1999

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~~An act to amend Section 74.5 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.~~  
*An act to amend Section 18916 of the Health and Safety Code, and to amend Section 74.5 of the Revenue and Taxation Code, relating to property.*

LEGISLATIVE COUNSEL'S DIGEST

AB 1291, as amended, Corbett. Property ~~taxation: new construction: seismic improvements: model code: taxation.~~

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*(1) Existing law provides for the California Building Standards Code. For those purposes, "model code" is defined to include, but is not limited to, specified industry codes. Existing law requires counties and cities to adopt and enforce the requirements of the California Building Standards Code, except as expressly changed to accommodate local conditions.*

*This bill would include Appendix Chapters 5 and 6 of the Uniform Code for Building Conservation of the International Conference of Building Officials in the specified industry codes included by reference in the definition of model code.*

*The bill would, thereby, impose a state-mandated local program by increasing the level of service of an existing program.*

(2) The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, “full cash value” is defined as the assessor’s valuation of real property as shown on the 1975–76 tax bill under “full cash value” or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred. The California Constitution authorizes the Legislature to exclude from “new construction” requiring reappraisal the construction or installation in existing buildings of certain seismic retrofitting improvements or improvements utilizing earthquake hazard mitigation technologies. Statutory law implementing this authority ~~defines both “seismic retrofitting improvements” and the “improvements utilizing earthquake hazard mitigation technologies,”~~ and excludes only those projects completed on or after January 1, 1991, and before July 1, 2000. These statutory provisions are repealed by their own terms as of July 1, 2000.

~~This bill would modify these statutory provisions to eliminate the definition of “improvements utilizing earthquake hazard mitigation technologies,” and would eliminate the repeal of those provisions as of July 1, 2000. This bill would apply these statutory provisions, as so modified, to projects completed on or after July 1, 2000, provided that the project meets either certain uniform standards for building conservation or certain building standards set forth in state law.~~

*The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.*

*This bill would provide that no reimbursement is required by this act for a specified reason.*

Section 2229 of the Revenue and Taxation Code requires the Legislature to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or

classification of property for purposes of ad valorem property taxation.

This bill would provide that, notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

~~This bill would take effect immediately as a tax levy.~~

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1 SECTION 1. *Section 18916 of the Health and Safety*  
2 *Code is amended to read:*

3 18916. "Model code" means any building code  
4 drafted by private organizations or otherwise, and shall  
5 include, but not be limited to, the latest edition of the  
6 following:

7 (a) The Uniform Building Code of the International  
8 Conference of Building Officials.

9 (b) The Uniform Plumbing Code of the International  
10 Association of Plumbing and Mechanical Officials.

11 (c) The Uniform Mechanical Code of the  
12 International Conference of Building Officials and the  
13 International Association of Plumbing and Mechanical  
14 Officials.

15 (d) The National Electrical Code of the National Fire  
16 Protection Association.

17 (e) The Uniform Fire Code of the International  
18 Conference of Building Officials and the Western Fire  
19 Chiefs Association, Inc.

20 (f) Appendix Chapter 1 of the Uniform Code for  
21 Building Conservation of the International Conference of  
22 Building Officials.

23 (g) *Appendix Chapter 5 of the Uniform Code for*  
24 *Building Conservation of the International Conference of*  
25 *Building Officials.*

26 (h) *Appendix Chapter 6 of the Uniform Code for*  
27 *Building Conservation of the International Conference of*  
28 *Building Officials.*

1 SEC. 2. Section 74.5 of the Revenue and Taxation  
2 Code is amended to read:

3 74.5. (a) For purposes of paragraph (4) of  
4 subdivision (c) of Section 2 of Article XIII A of the  
5 California Constitution, “newly constructed” and “new  
6 construction” does not include seismic retrofitting  
7 improvements and improvements utilizing earthquake  
8 hazard mitigation technologies, to an existing building or  
9 structure.

10 (b) For purposes of this section:

11 (1) “Seismic ~~Section,~~ “seismic retrofitting  
12 improvements” means retrofitting or reconstruction of  
13 an existing building or structure, to abate falling hazards  
14 from structural or nonstructural components of any  
15 building or structure including, but not limited to,  
16 parapets, appendages, cornices, hanging objects, and  
17 building cladding that pose serious danger. “Seismic  
18 retrofitting improvements” also means either structural  
19 strengthening or providing the means necessary to  
20 reduce seismic force levels that would otherwise be  
21 experienced by an existing building or structure during  
22 an earthquake, so as to significantly reduce hazards to life  
23 and safety while also providing for the substantially safe  
24 ingress and egress of building occupants during and  
25 immediately after an earthquake. “Seismic retrofitting  
26 improvements” shall not include alterations, such as new  
27 plumbing, electrical, or other added finishing materials,  
28 made in addition to seismic-related work performed on  
29 an existing structure.

30 (2) “*Improvements utilizing earthquake hazard*  
31 *mitigation technologies*” means *improvements, to*  
32 *existing buildings identified by a local government as*  
33 *being hazardous to life in the event of an earthquake, that*  
34 *utilize earthquake hazard mitigation technologies*  
35 *approved by the State Architect pursuant to Section*  
36 *16102 of the Health and Safety Code.*

37 (c) The property owner, primary contractor, civil  
38 engineer, or architect shall certify to the building  
39 department those portions of the project that are seismic  
40 retrofitting improvements or improvements utilizing

1 earthquake hazard mitigation technologies. Upon  
2 completion of the project, the building department shall  
3 report the value of those portions of the project that are  
4 seismic retrofitting improvements and improvements  
5 utilizing earthquake hazard mitigation technologies to  
6 the county assessor.

7 (d) In order to receive the exclusion, the property  
8 owner shall notify the assessor prior to, or within 30 days  
9 of, completion of the project that he or she intends to  
10 claim the exclusion for seismic retrofitting improvements  
11 or improvements utilizing earthquake hazard mitigation  
12 technologies. The State Board of Equalization shall  
13 prescribe the manner and form for claiming the  
14 exclusion. All documents necessary to support the  
15 exclusion shall be filed by the property owner with the  
16 assessor on or before the following April 15.

17 (e) The exclusion from “newly constructed” and “new  
18 construction” under this section is not applicable to  
19 seismic safety reconstruction and improvements that  
20 qualify for the exclusion provided in subdivision (d) of  
21 Section 70.

22 (f) This section shall only apply to projects completed  
23 on or after January 1, 1991. ~~With respect to a project~~  
24 ~~completed on or after July 1, 2000, this section shall only~~  
25 ~~apply if the project meets either any applicable standards~~  
26 ~~set forth in Appendix Chapters 5 and 6 of the Uniform~~  
27 ~~Code for Building Conservation, or the applicable~~  
28 ~~standards established by the California Building~~  
29 ~~Standards Code, as defined in Section 18910 of the Health~~  
30 ~~and Safety Code.~~

31 ~~SEC. 2.—~~

32 *SEC. 3. No reimbursement is required by this act*  
33 *pursuant to Section 6 of Article XIII B of the California*  
34 *Constitution because a local agency or school district has*  
35 *the authority to levy service charges, fees, or assessments*  
36 *sufficient to pay for the program or level of service*  
37 *mandated by this act, within the meaning of Section 17556*  
38 *of the Government Code.*

39 *SEC. 4. Notwithstanding Section 2229 of the Revenue*  
40 *and Taxation Code, no appropriation is made by this act*

1 and the state shall not reimburse any local agency for any  
2 property tax revenues lost by it pursuant to this act.  
3 ~~SEC. 3. This act provides for a tax levy within the~~  
4 ~~meaning of Article IV of the Constitution and shall go into~~  
5 ~~immediate effect.~~

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